

Direct Payment Instructions (Jan2020) Forms ACC-DPA001 & -DPD001

General:

A direct payment is any made without a previous encumbrance. **All payments against General Ledger Accounts and Revenue Accounts are direct payments.**

Payments against Appropriation Accounts that are authorized per **DOA Org. Circular 2014-002:**

1. Long Distance Bills (itemized)
2. Petty Cash / Mileage Reimbursements
3. Payments of Periodical Subscriptions / Membership / Exam Fees
4. Mayor's Council payments (\$500 and below)
5. Stipends / Uniform Allowance
6. Post Office Box Rent and Postage
7. Worker's Compensation
8. Childcare / Jobs / Transp / Medicaid-MIP Payments
9. DOC-DYA-GPD Detainees / GBHWC Patient Clinical Services
10. Government Claims / Court Orders / Judgments
11. Travel-Training Registration / Reimbursements
12. Refunds / Shipping Costs / Check Reissuances
13. Guam Solid Waste
14. Allotment Releases

Line-By-Line Instructions:

Forms **ACC-DPA001** and **ACC-DPD001 (new)**

1 - Type of Direct Payment

The originating department / agency requesting the Direct Payment must select the type of payment request the document represents.

2 - Document Number and Date

The originating department / agency requesting the Direct Payment must **enter a Control Number**. The structures of the control number are shown below:

2a Standard Direct Payment

Example: D 20 0600 001

D Direct Payment
20 Fiscal Year
06 00 Dept. and/or Division code
00001 Control Number

2b Continuing Services Payment

Request: D 20 0600 CS 001

D Direct Payment
20 Fiscal Year
06 00 Dept. and/or Division code
CS Continuing Services
001 Control Number

The Control Number will assist in tracking the Direct Payments within the DOA. This also becomes the DOA intake reference number throughout the processing cycle of the Division of Accounts.

Enter the Date the direct payment is prepared.

3 - Payee

Enter the payee's name and complete mailing address.

4 - Vendor Number

Enter the Vendor Number assigned to the Payee.

- **If needed, complete Form ACC-VNA001 and / or ACC-VNB001**

5 - Purpose

Enter the reason for the Direct Payment.

6 - Tran Code

Enter the appropriate Trans Code:

- 190 Payments against Appropriations Accounts
- 192 Payments against Revenue Accounts
- 829 Payments against General Ledger Accounts.

7 - Account Number

Enter the Account Number to be charged with the payment.

8 - Amount

Enter the amount of each invoice to be paid, line per line.

9 - Invoice (or Payment Description) & Date

Enter the complete invoice number to be paid, line per line.

- **Description example: Membership (FY18)**

10 - Total

Enter the total amount of all invoices being paid on each Direct Payment form.

11 - Check Appropriate Box Below

Please check the boxes listed accordingly.

12 - Goods/Services

Check this box if goods/services have been received and that payment is proper as per the attached documents.

13 - Valid Liability

Check this box if a valid liability exist because of withholding, overpayment or deposit and that payment is proper as per the attached documents.

14 - Prepared By

Type or print person's name preparing Direct Payment, Original Signature and Date

15 - Approving Official

Enter the name of the person authorized to approve Direct Payments for the department/agency, Original Signature and Date.

16 - Certification of Funds Available

Enter the name of the Certifying Officer for the department/agency, Original Signature and Date.

Required Attachments:

1. Refunds/Services Rendered

- **Field Receipt**
- **Official Receipt and Depository Report**

Direct Payment Instructions (Jan2020) Forms ACC-DPA001 & -DPD001

2. Stipends

- Gov't of Guam Employee Leave Form (for meetings attended between 8am-5pm; per 5 GCA §43104, work schedule)
- Certification (DOA Circular No. 12-90)
- Board Secretary's Testament (*see insert*)

3. Local Mileage

- Reimbursement Request
- Monthly Summary of POV Form
- Daily Mileage Report

4. Petty Cash

- Petty Cash Replenishment Report Summary
- Petty Cash Count Report
- Petty Cash Voucher
- Receipts/Invoices

5. Government Claims (from the Office of the Attorney General)

- Vendor Application with the recipient's name AND the Attorney General.

6. Other Supporting Documents

Board Secretary's Testament

If govt employee, the following must be on the direct payment:

"I certify the correctness of the stipend(s) due to name of Individual for attendance at the Board's meeting on date, which convened at time and was adjourned at time. The individual, who is a Government of Guam employee has asserted that no period of the meeting overlapped hours already compensated for."

If non-govt employee, the following must be on the direct payment:

"I certify the correctness of the stipend(s) due to name of individual for attendance at the Board's meeting on date, which convened at time and was adjourned at time. The individual is not a Government of Guam employee and is entitled to the compensation."